

**From:** [Brandenburg, Michael D.](#)  
**To:** [Karls, Kenneth](#)  
**Subject:** FW: Email  
**Date:** Monday, March 20, 2023 4:05:33 PM  
**Attachments:** [IMG\\_7308.PNG](#)

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**From:** Ann Hafner <mahafner@ymail.com>  
**Sent:** Monday, March 20, 2023 10:10 AM  
**To:** mbrandenburg@nd.gov  
**Subject:** Email

10:03



webmail.ndsupernet.com — Private



end for us.

On Tue, Nov 1, 2022 at 2:13 PM Scherr, Michael A.

<[mascherr@nd.gov](mailto:mascherr@nd.gov)> wrote:

Hi Kelly,

Heath can chime in on this also, but unfortunately all of our audit documentation and draft reports are confidential and only can be shared with management of the ambulance district until the final audit report is issued which is then a public document. The county commission meetings are public meetings so you would have to wait until the final audit report is issued to present that to them. I do think it would be a good idea for you guys to bring some of your own data to that meeting. I think it would be beneficial if you can show the commission that you have reports and bank reconciliations that all balance to each other over 2017 through 2020. I think anything that you can show them that is your own documents that can show you guys are on the right path would be a great start.

I also wanted to share below per the section of state law that talks about the working papers of the state auditor and cannot be shared with anyone outside the ambulance district.

54-10-26. State auditor's working papers.

Working papers of the state auditor are not public records and are exempt from section 44-04-18. Working papers include records kept by the auditor of the procedures applied, the tests performed, the information obtained, draft audit reports, and the pertinent conclusions reached in the engagement. Working papers may be, at the discretion of the state auditor and unless otherwise prohibited by law, made available for inspection. A draft audit report released to the governing body or management of the audited entity is confidential until the final audit report is issued or work ceases on the audit.

Sent from my iPhone